

SUPPLEMENTAL ESTIMATE OF APPROPRIATION FOR  
THE BOARD OF TAX APPEALS, 1939

---

COMMUNICATION

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

A SUPPLEMENTAL ESTIMATE OF APPROPRIATION FOR THE BOARD  
OF TAX APPEALS FOR THE FISCAL YEAR 1939 IN THE SUM OF  
\$12,000

---

FEBRUARY 16, 1939.—Referred to the Committee on Appropriations and ordered  
to be printed

---

THE WHITE HOUSE,  
*Washington, February 16, 1939.*

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

SIR: I have the honor to transmit herewith for the consideration of Congress a supplemental estimate of appropriation for the Board of Tax Appeals for the fiscal year 1939 in the sum of \$12,000.

The details of this estimate, the necessity therefor, and the reasons for its transmission at this time are set forth in the letter of the Acting Director of the Bureau of the Budget, transmitted herewith, with whose comments and observations I concur.

Respectfully,

FRANKLIN D. ROOSEVELT.

BUREAU OF THE BUDGET,  
Washington, February 15, 1939.

THE PRESIDENT,  
*The White House.*

SIR: I have the honor to submit herewith for your consideration a supplemental estimate of appropriation for the Board of Tax Appeals for the fiscal year 1939, in the sum of \$12,000, as follows:

BOARD OF TAX APPEALS

Printing and binding, Board of Tax Appeals: For an additional amount for printing and binding for the Board of Tax Appeals, fiscal year 1939 (26 U. S. C. 600-645; 52 Stat. 412), \$12,000.

This estimate is necessary to meet the requirements of the Board of Tax Appeals for printing and binding during the remainder of the current fiscal year.

Since the submission of its estimates for 1939, the Board, in an effort to bring its work more nearly current, has materially increased the number of opinions rendered by it. As the publication of these opinions is required by law, the result has been that the current appropriation of \$23,000 will be exhausted before the end of the fiscal year and all printing must be suspended unless additional funds are provided. This estimate will provide \$6,000 for printing the advance sheets of the Board's reports for the period March 1 to June 30, 1939, \$2,400 for printing monthly compilations of these reports, and \$3,600 for the publication in bound form of volume 48 of the Board's reports, containing the decisions rendered during the first 6 months of the current fiscal year.

This estimate of appropriation is required to meet a contingency which has arisen since the transmission of the Budget for 1939. I recommend its transmission to Congress.

Very respectfully,

F. J. BAILEY, *Executive Assistant*,  
(For and in the Absence of the Acting Director  
of the Bureau of the Budget).

○